

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jerry Glass  
DOCKET NO.: 05-00851.001-R-1  
PARCEL NO.: 16-23-411-012

The parties of record before the Property Tax Appeal Board are Jerry Glass, the appellant; by attorney Mitchell L. Klein of Schiller, Klein & McElroy, P.C., in Chicago, and the Lake County Board of Review.

The subject property consists of a ten-year-old, two-story style brick dwelling that contains 4,733 square feet of living area. Features of the home include central air-conditioning, three fireplaces and two garages totaling 1,100 square feet of building area.

Through his attorney, the appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of four comparable properties. The comparables consist of two-story style brick or frame dwellings that range in age from 11 to 15 years and range in size from 4,312 to 5,121 square feet of living area. Features of the comparables include central air-conditioning, one or two fireplaces, garages that contain from 714 to 1,004 square feet of building area and full or partial unfinished basements. These properties have improvement assessments ranging from \$207,363 to \$372,380 or from \$48.09 to \$72.72 per square foot of living area. The subject has an improvement assessment of \$372,077 or \$78.62 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$491,323.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$564,748 was disclosed. In support of the subject's improvement assessment,

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	192,671
IMPR.:	\$	369,174
TOTAL:	\$	561,845

Subject only to the State multiplier as applicable.

PTAB/MRT/9/18/07

the board of review submitted property record cards and a grid analysis of three comparable properties located in the same assessor's assigned neighborhood code as the subject. The comparables consist of two-story style dwellings of brick, frame, or dryvit exterior construction that are 6 or 15 years old. The comparables range in size from 4,212 to 4,752 square feet of living area and have features that include central air-conditioning, one or two fireplaces and full or partial basements, one of which contains 1,484 square feet of finished area. Two comparables have garages that contain 440 or 592 square feet of building area and one comparable has no garage. These properties have improvement assessments ranging from \$328,631 to \$390,126 or from \$78.02 to \$82.10 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject property's assessment is warranted. The appellant argued unequal treatment in the assessment process as the basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Board finds the parties submitted seven comparables for its consideration. The Board gave less weight to the appellant's comparables 1 and 2 and the board of review's comparables 1 and 3 because they differed in exterior construction when compared to the subject. The Board finds three comparables were two-story brick dwellings like the subject, were similar to the subject in most respects and had improvement assessments ranging from \$67.48 to \$78.02 per square foot. The subject's improvement assessment of \$78.62 per square foot falls just above this range. Therefore, the Board finds a slight reduction in the subject's improvement assessment is warranted.

In conclusion, the Board finds the appellants sufficiently established unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is incorrect and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.